IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of Shinichiro NAKAYAMA

U.S. Serial No. 10/596,988 Group Art Unit: 3673

Filing Date: July 3, 2006 Examiner: F. Conley

Title: PILLOW

RESPONSE TO OFFICE ACTION UNDER 37 CFR § 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated February 14, 2008, the following amendments and request for reconsideration is being submitted.

Amendments to the Claims appear on pages 2 to 7 of this paper, with the applicant's REMARKS commencing on page 8.